

The Effect of Vision and Mission Statement on Performance of Accounting Program of State Polytechnics in Indonesia

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Abstract – This research aims for investigating information content in vision and mission statement of Accounting Program of State Polytechnics in Indonesia. It also tests the relationship between vision and mission statement of the study program with performance of the institution. The research involves 30 accounting programs, including diploma 3 and diploma 4 of state polytechnics in Indonesia. The information content in vision and mission is analysed through 3 aspects; stakeholders, components, and objectives mentioned. Accreditation of the program is used as a performance measurement. The result indicates stakeholders as the most mentioned aspect in vision and mission statement. While the most mentioned component is academic objectives. This study does not find any relationship between vision and mission statement with performance of the program. Nonetheless, partial analysis shows that there is a positive relationship between the amount of component stated in vision and mission statement with performance of the program.

Keywords – Vision and Mission, Performance of Program, Accounting Program, State Polytechnic.

I. INTRODUCTION

An organization with neither vision nor mission is like a journey without destination (Ackoff, 1987). Without any clear vision and mission, an organization would not be able to identify its progress, assess its performance, and map its existence compare to the competitors (Bart, 1997a). Vision and mission statement could form values, beliefs, and guidelines to run the organization and to relate with its stakeholders. Vision and mission provide soul and meaning to the task, as well motivate, inspire, and grow togetherness to perform conducive activities in order to reach goals of the organization. Vision and mission then function as consensus to direct and guide decision making process at every management level.

Vision and mission statement is a fundamental step for strategic planning of an organization. They also communicate direction and goals of an organization, maintain its operational area, and also direct and motivate all of its stakeholders (Bart and Baetz, 1998). Vision and mission statement is a reflection of organization's goals which are in line with values and expectation of the stakeholders. This statement would usually be labeled as "eternal motto" about organization's goals which differentiate it from other organizations. Some theories state that organization's mission is "cultural glue" which enables an organization to function as one collective unit. This cultural glue comprises of norms and values which

would affect behavior, cooperation, and work of the employees to achieve organization's goals (Campbell and Yeung, 1991). A well-designed vision and mission statement turns out to be very crucial to formulate, implement, and evaluate business strategies.

Vision and mission statement is an important strategic management tool that becomes the center of attention for many profit-oriented companies and organizations. However, theoretically and practically, the vision and mission play more important role in the non-profit organizations compare to the profit-oriented ones. As the main purpose of profit-oriented organizations is generating profit while for the non-profit ones, existence and development of their organizations rely on their vision and mission. Then, the vision and mission statement of a non-profit organization becomes more significant. This is in accordance with the main goal of the non-profit organization; to create social value.

Higher education, including the state polytechnic, is categorized as non-profit organization which has to formulate clear and comprehensive vision and mission that reflect social impact, academic contribution, and quality education. Vision and mission of the higher education would influence its entire stakeholders, be it students, academicians, government, and related institutions. Clarity and precision of the vision and mission would function as guidance for higher education to create, implement, and evaluate its strategies.

Some prior research studies focused on vision and mission formulation, the content composition of vision and mission, aspects that were supposed to be covered in effective vision and mission statement, also important factors or content that were ideally contained in vision and mission. In other words, the impact of vision and mission towards performance of organization was based on quality, rationality, and validity of vision and mission statement. Several reserachers said that there was an urge to conduct deeper research about relationship of vision and mission with performance of organization (Bart and Baetz, 1998). Some researchers did not find direct relationship between vision and mission with the organization's performance (Genc, 2012) and most research papers found that there were some intermediary variables which influenced the relationship of vision and mission with performance of organization. The literatures also explained that research studies on relationship of vision and mission with performance of organization were mostly conducted in profit-oriented organizations. Until today, literatures that discuss the importance of vision and

mission formulation, along with its impact on organization's performance, in non-profit organizations, particularly higher education, are still relatively limited. While in fact, vision and mission play a very vital role in higher education.

The importance of vision and mission formulation in higher education, especially polytechnic, would be the main focus of this study. The fact that vision and mission statement only becomes a slogan and eternal motto printed on brochures, leaflets, and banners without any meaning, could be seen in numerous polytechnics and this has not received proper attention from any related parties. Vision and mission only become symbolic existence of the polytechnics that should be remembered during accreditation assessment period and displayed in the brochures and banners. Essentially, this is not the spirit of vision and mission formulation. It is in fact a guideline, communication media, strategy formulation, basis for resources allocation, and a control tool for organization, including polytechnic. Referring to the phenomenon that the essence of vision and mission have started to fade in the higher education, especially polytechnic, this study aims for identifying and analyzing the issue in order to frame relevant method and theory regarding vision and mission statement of higher education and its relationship with performance.

This research investigates about information content of vision and mission of accounting program in state polytechnics in Indonesia and relationship of their vision and mission statements with performance of the accounting programs.

Moreover, the research is conducted to give contribution to improve knowledge, particularly about polytechnic as part of higher education. This study could add more information concerning role, function, and content in vision and mission statement, as well as its relationship with the higher education's performance. It provides contribution in form of concept based on empirical evidence about relationship of vision and mission statement with performance of the study program, particularly accounting of state polytechnics in Indonesia. For the institutions, especially accounting program of polytechnics in Indonesia, this study could be referred to as input to formulate, implement, and evaluate strategic management, mainly on the subject of their vision and mission statement.

II. LITERATURE REVIEWS AND HYPOTHESIS DEVELOPMENT

Institutional Theory

Institutional Theory originates from sociological concepts. This explains about dynamics in an organization which is comprised of a group of people (Brignal and Modell, 2000). This theory assumes that the main factor which determines the creation of organizational structure is the pressure that comes internally and externally. This theory also criticizes the rational economics and contingency theory and describes about structure and function of the organization using efficiency (Di Maggio

and Powell, 1983). Economics and contingency theory seem to abandon irrational external power outside the organization, such as country, social norms, tradition, and convention, which in fact shape the organization. In addition, organizational behavior or decision making would be influenced by institutions outside the organization. Then, the organization would attempt to adapt to external pressure to withstand its existence (Di Maggio and Powell, 1983).

From time to time, an organization tends to move towards uniformity (isomorphism) when it has reached consistency (Di Maggio and Powell, 1983). Isomorphism is a process which force unit in a population to resemble other unit in facing the same arrangement of a similar condition. DiMaggio and Powell (1983) saw three institutional forms which were isomorphic. The first one was coercive isomorphic which showed that the organization took or adopted a few forms from other organizations due to coercion from the country or larger society. The second was isomorphic mimicry; an imitation of other organizations done by an organization. Then the third was normative isomorphic which was triggered by professional force.

In Indonesia, potentials of isomorphic pressure comes from the central government through the compulsory implementation of certain law and regulation. This results formulation of vision and mission which then becomes a form of isomorphism within the organization (Akbar, et al, 2012). Such regulation triggers coercive force within an organization. The obligation to set vision and mission is also perceived as a form of mimetic isomorphism or an effort to mimic and this leads to temporary obedience or ritual execution which aims for creating public opinion that the organization is in line with regulation (Gudono, 2014).

Vision and Mission

Andrew Campbell explains that mission is goal, strategy, values, standard, and behavior of an organization. Vision and mission shall be present to show the organization's existence and to fulfill its stakeholders' needs. The organization's strategies show its activity and position. While the vision and mission statement is the reason that clarifies its existence, goals, and characteristics that differentiate it from other organizations. Drucker explicates that vision and mission statement is a brief written statement about the goal of an organization which would direct the organization along its way.

Vision and mission statement is a basic step of strategic planning that provides the fundamental reason of an organization's existence. The statement is expected to cover industry, stakeholders, goal, geographic scope, distinct characteristic, output, and cultural elements. The vision and mission statement also communicates direction and goals of an organization, maintains consistency of its certain operational area, directs, and motivates all of its stakeholders if they obtain the information (Bart and Baetz, 1998). Vision and mission are about fulfilling the needs of stakeholders (Bart and Baetz, 1998). The statement of vision and mission facilitates strong relationship with the society through image creation.

Clear vision and mission statement is extremely important for the organization's strategic management due to several number of reasons. First, clear vision and mission statement is definitely needed before alternative strategies are formulated, implemented, and evaluated. Only by having such clarity, it would be possible to design realistic business goal. Second, clear vision and mission statement would function as the basis to allocate an organization's resources and as a direction for the managers. Vision and mission are tools to interpret organization's goal into more specific objectives having costs, time, and performance that are able to observe. Bart (1996a) compared vision and mission statement of companies which had good and bad performance and found that there was a relationship between an organization's clarity of vision and mission statement with its performance. Third, clear vision and mission statement describes an organization's values and priorities. It could inspire and motivate the behavior of individuals in the organization. Fourth, vision and mission statement could function as an effective communication media with internal and external stakeholders. Vision and mission shall be specific but also effective in reconciling the stakeholders' interests.

Components of Vision and Mission Statement

There are some perspectives regarding the component of vision and mission statement. There is a very broad argument, but vision and mission statement is more about attitude and outlook, not a more detailed one. There are two perspectives about this matter. First, clear vision and mission shall be able to create organization's consistency to design, analyse alternatives, and implement various strategies based on the management's creativity. Vision and mission statement which is too narrow could limit the creativity in decision making. Second, vision and mission statement needs to be broad enough to unite all needs of its stakeholders. Campbell and Yeung (1991) described that an organization's mission was consisted of four components, namely goal, strategy, behavior, and values. They concluded that it would be easier for managers to get commitment and enthusiasm from the employees if they opted for organizational goals with higher value. Pearce and David (1997) discovered that effective vision and mission statement involved nine (9) components; customers, product or service, location /market, technology, sustainability, growth, profitability, philosophy, self-concept, focus on public image, and focus on employees.

Ideal Content of Vision and Mission Statement

A. Vision and mission have to include various stakeholders (Bartkus et al, 2004), like customers, employees, investors, society, suppliers, competitors, and others. It matters for both private and public companies to deliver ideal vision and mission. Ideal vision and mission statement of higher education must cover employees, academicians, administration, society, students, other institutions, other universities, government, and the graduates. These are the stakeholders of higher education. For such organization, it is essential to involve them in the

vision and mission in order to create strong integration and solidity.

- B. Components in vision and mission of university includes industry, services, focus on customer's satisfaction, focus on employees, geographic scope, values / philosophies, motivational messages, benefits for the society, competitive advantage, future orientation, academic objectives.
- C. Statement about goals in mission. Four (4) ideal goals in mission statements are to reveal organization's direction (future orientation), to explain about limit of organization's business activity, to present values and philosophies of organization, and lastly, to motivate its employees.

Bart and Baetz (1998) tested the relationship between mission statement with performance of the organization. Their investigation found that vision and mission could enhance motivation of staffs to reach organization's goal which later boost the managerial practice. This could happen if targets, philosophies, values, and priorities of the organization were accepted by its employees.

Prior Research Studies and Hypothesis Development

Pearce and David (1987) were the first researchers who succeeded to show the relationship between three (3) components of vision and mission (organization's philosophy, self-concept, and public image) with company's performance. Bart (1997) then tested the relationship between components in vision and mission with five (5) performance outcomes; ROA, ROS, sales change, profit change, and influence of vision and mission on performance of employees. Weak relationship was only found between vision and mission with financial variables whereas with behavioral variables, strong relationship was proven.

Bart and Baetz (1998) found positive and significant relationship between satisfaction about mission and satisfaction about mission improvement with financial performance. The literatures conclude that success or failure of mission is more about indirect relationship so there must be intervening variables to research the relationship between vision and mission with performance. Prior studies have investigated relationship between vision and mission with several organizational and performance variables. Technology level and innovation stage of a company were included in organizational variables whilst there were financial and non-financial in performance variables. The most consistent result showed stronger relationship between intermediary variables of vision and mission (behavioral impact, satisfaction upon mission and commitment to mission) compared to performance variables.

Eventhough there have been numbers of literature about mission content analysis, the results are still varied. Bart (1997) found that vision and mission must contain twenty five (25) items. Bart did further investigation and discovered that there was only one (1) mission component that must be consistently mentioned regardless the organizational context. It was the clarity of goal. Bart studied about mission and performance and found two (2) things; components of mission did not directly relate to

financial outcome and there was a relationship between vision and mission components with non-financial performance (satisfaction upon mission, influence of mission on behavior, commitment to mission, and satisfaction from organization's financial performance).

Bart and Hupfer (2004) found positive relationship between statement about stakeholders in mission with executive's perspective about success. Bart et al (1997) proved positive relationship between putting different stakeholders into the mission statement with company's financial performance. Bartkus et al (2006) found a positive relationship between quality of mission statement with company's performance. Furthermore, David and Glaister (1997) showed that mission statement was related to planning and presenting the organization's goals to its stakeholders. Based on those prior studies, this research formulates a hypothesis as follows:

H1: Vision and mission statement has positive correlation with the performance of Accounting Program in State Polytechnics in Indonesia.

III. RESEARCH METHOD

This descriptive and quantitative research uses vision and mission statement as the data, along with study program's performance (accreditation), from 30 accounting programs of state polytechnic in Indonesia in 2016. Evaluation upon vision and mission is analyzed from three aspects (Genc, 2012); stakeholders, components, and objectives mentioned. "Stakeholders" aspect is present if employees, students, society, other institutions, other universities, government, graduates, and families, are mentioned in the statement.

If there is any part of the vision and mission statement that explicates each group of the stakeholder, then 2 is given for each group if it is explicit and 1 is given if it is implicit. While the "components" aspect is evaluated by checking whether there is any statement about industry, services, students, public image, employees, scope, values/philosophies, benefits for the society, future orientation, and academic objectives or not. If there is any, then 1 is given for each component stated. Then for "objectives" aspect, it is assessed by seeing whether the sentence explains about orientation of the study program to the future, control mechanism, and inspiring words.

Vision and mission statement could function as control mechanism if at least, the study program has two (2) components in its vision mission statement. The statement is proven to have future orientation when it clearly states about certain period of time in its vision and mission. The inspiring words are considered present if there are any motivational or inspiring words or value stated in its vision and mission. 1 is given for each objective in a vision and mission statement. As the proxy, this research utilizes accreditation issued by National Accreditation Board for Higher Education / Badan Akreditasi Nasional Perguruan Tinggi (BAN-PT). Study program with A accreditation is given 4, B is given 3, C is given 2, and 0 is given to any which is non-accredited.

IV. DATA AND ANALYSIS

Samples in this research are comprised of thirty (30) state polytechnics in Indonesia which have diploma 3 and diploma 4 accounting programs. 57% of the samples (17 study programs) are diploma 3 accounting programs and the other 43% (13 study programs) are diploma 4. For the diploma 4, the names are rather relative; D4 Accounting, D4 Government Accounting, D4 Managerial Accounting, D4 Financial Accounting, D4 Public Sector Accounting, and others.

If we analyse the academic performance (accreditation), majority of the samples have B accreditation (64%). There are just six (6) study programs having A as their accreditation; D3 State Polytechnic Accounting of Batam, D3 State Polytechnic Accounting of Bandung, D3 State Polytechnic Accounting of Semarang, D3 State Polytechnic Accounting of Jakarta, D3 State Polytechnic Accounting of Malang, and D4 State Polytechnic Accounting of Malang. Still, there is one study program which has no accreditation and four (4) study programs with C accreditation.

From the operating period, accounting study programs in those state polytechnics are still considered new. 47% of the study programs are under 10 years old. Even so, there are two (2) study programs which have operated more than 30 years.

Content Analysis of Vision and Mission Statement

In general, 30 study programs used as samples in this research have mentioned certain stakeholders, components, and objectives in their vision and mission statements. Nevertheless, there are some study programs which have not formulated good and clear vision and mission yet. There also is duplication of vision and mission in diploma 3 and diploma 4 of the same major. Also, there is similar vision and mission between accounting programs of different state polytechnics. This proves that they have not formulated the vision and mission appropriately and they have not considered vision and mission important for the institutions' performance.

In this research, vision and mission statement is analysed through three (3) aspects; the number of stakeholders mentioned, number of components stated, and the objectives cited. From the aspect of stakeholders, this research divides stakeholders into eight (8) classifications; employees, students, society, other research institutions, other universities, government, graduates, and families. Most study programs (63%, or 20 study programs) mention graduates/alumni in their vision and mission statement. This demonstrates focus on having qualified graduates. Government and society are also perceived as important stakeholders as there are quite many (30%) study programs which have these parties mentioned in their vision and mission statement. This is in accordance with one role of higher education in three pillars of higher education (tri dharma) about service to the society. On the other hand, there is no study program which mention families and other research institutions in their vision and mission statement. In detail, "stakeholders" aspect cited in vision and mission statement-

nts could be seen in fig. 1.



Fig. 1. Stakeholders Cited in Vision Statement

To treat the “components” aspect stated in vision and mission statement, this research uses classification of Genc (2012) which are comprised of industry, service, public image, customers (students), employees, geographic scope, values/philosophies, benefits for society, competitive advantage, future orientation and academic objectives. All samples mention academic objectives in their vision and mission statements. Other components which are commonly mentioned are society (90%) and public image (80%). This indicates that vision and mission statements of the accounting study programs have reflected *tri dharma* of higher education in form of education and service to the society. The same case is found in the component of industry and geographic scope.

Majority of the study programs (67%) have included industry and 57% of them have described about geographic scope that they would like to cover in their vision and mission statements. Some of the geographic scopes include certain national and even international areas. The least commonly mentioned component is employees. There are only four (4) study programs which mention employees as one component of their vision and mission statements. Fig.2 exhibits complete components mentioned in vision and mission statement of accounting study programs of state polytechnics in Indonesia.

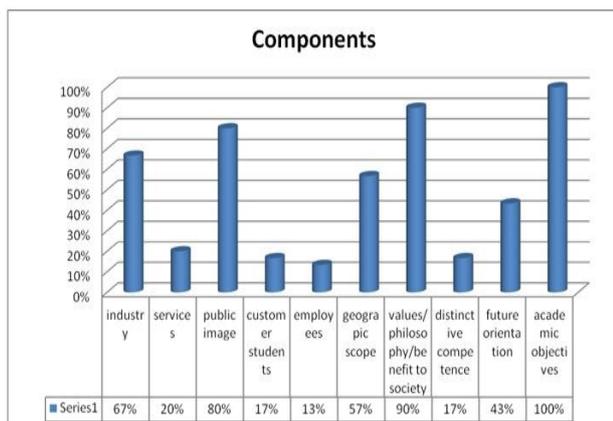


Fig. 2. Vision and Mission Components

All study programs have admitted that vision and mission play vital role as control mechanism. Yet, there

are only 43% of them which have future-oriented vision and mission statement. Apart from that, motivational/inspiring words are only used by 30% of the study programs in their vision and mission statements. It is an important note as this should become a concern of those study programs considering that role of motivational/inspiring words in vision and mission statement would improve the institutions’ performance. List of objectives cited in vision and mission statement is shown in Fig. 3.

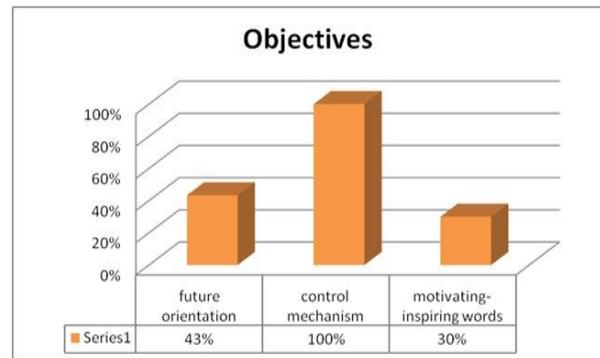


Fig. 3. Objectives cited in Vision and Mission Statement

Correlation between Performance of the Study Program with Vision and Mission Statement

Besides analyzing content of vision and mission statements of accounting study program in state polytechnics in Indonesia, this research is testing the relationship between vision and mission statement with performance. The result shows that overall, quality of vision and mission does not relate to performance (accreditation) of the study programs (hypothesis is then not supported), and this finding is consistent with Genc’s research (2012). Specifically, more detailed analysis leads to conclusion that it is only the “component” aspect which relates to accreditation. This means that the more components stated in vision and mission statement, the more positive the statement relates to performance of the study programs.

Meanwhile, stakeholders and objectives are not statistically proven to relate to study programs’ performance. This fact generally shows that vision and mission statements of accounting study program in state polytechnics in Indonesia have not functioned as cultural glue yet, as the statements are still treated as slogan and eternal motto with no fundamental meaning. In actual fact, that is not the essence of vision and mission formulation. These two ideally perform as guideline, communication media, strategy formulation, basis of resources allocation and control tool that would enhance performance of its institution. The correlation result also shows that number of stakeholders explained in vision and mission statement relates to statement about components. The same case is found when objectives are mentioned in vision and mission statement. Table 1 presents correlation result between all of the variables.

Table 1.

Correlation		AKR	STK	COM	OBJ
AKR	Accreditation	1	.026	.311*	.093
STK	Stakeholders	.026	1	.376*	.050
COM	Components	.311*	.376*	1	.351
OBJ	Objectives	.093	.050	.351	1
TOT	Total	.028	.716**	.845**	.502*
*. Correlation is significant at the 0.05 level (2-tailed).					
**. Correlation is significant at the 0.01 level (2-tailed).					

V. CONCLUSIONS AND SUGGESTIONS

This research aims for analyzing content of vision and mission statement of accounting study program in state polytechnics in Indonesia. Besides, it also investigates the relationship between vision and mission statement with performance of the study program. It is conducted in thirty (30) accounting study programs (17 programs of diploma 3 and 13 programs of diploma 4) of state polytechnics all throughout Indonesia. The research is executed by analyzing the vision and mission statement of each accounting study program using Genc's approach (2012) from the perspective of stakeholders, components, and objectives. Whilst the performance of those study programs is measured using accreditation published by National Accreditation Board for Higher Education (BAN-PT).

Result of this research shows that the most commonly mentioned stakeholders in vision and mission statement are graduates/alumni. This shows that focus of those study programs is on having qualified graduates. From the "components" aspect, all of the study programs cite academic objectives in their vision and mission statements. Moreover, government and benefit for society are also mentioned by majority of the study programs. On the other hand, employees aspect is the least commonly stated in their vision and mission. From "objectives" aspect analysis, most of the study programs agree that vision and mission have vital role as control mechanism.

The correlation results indicate that hypothesis in this research is not supported. There is no relationship between vision and mission statement with the study programs' performance. However, partial analysis shows that the number of components mentioned in vision and mission statement relate to the study programs' performance. This proves that vision and mission have not functioned optimally as guidance to enhance performance of the study programs.

This research have certain limitations. First is about the samples which are only thirty (30) study programs of state polytechnics so that the generalization ability is very limited. Further research shall cover larger number of samples with more varied accreditation to facilitate broader generalization ability. This research is dedicated to dig about information content in vision and mission statements of accounting study program in state polytechnics in Indonesia in order to improve their

competitiveness in this AFTA era. Indeed, accountant is one of the professions listed in Mutual Recognition Agreement (MRA) so that the state polytechnics in Indonesia could take this research into account then effectively formulate their vision and mission statements.

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